

## ABSTRACT OF THE DISCLOSURE

The dependency of threshold voltage on adjusted bias voltage is varied between an N-channel MOSFET and a P-channel MOSFET. A support substrate, an insulating layer disposed on the support substrate, and island-shaped first and second silicon layers separately formed on the insulating layer; a first MOSFET formed of a fully depleted SOI where a first channel part is formed in the first silicon layer; and a second MOSFET formed of a partially depleted SOI where a second channel part is formed in the second silicon layer, the second MOSFET configures a complementary MOSFET with the first MOSFET, are provided. The threshold voltage of the second MOSFET formed of the partially depleted SOI is hardly varied because of a neutral region disposed in the second channel part, even though bias voltage is applied to the support substrate to vary the threshold voltage of the first MOSFET formed of the fully depleted SOI.